

not liable in either Contracting State to the same obligations in relation to tax on their total world income as are residents thereof.

## ARTICLE 28

### *Miscellaneous Rules*

1. The provisions of this Convention shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded.

(a) by the laws of one of the Contracting States in the determination of the tax imposed by that Contracting State, or

(b) by any other agreement entered into by a Contracting State.

2. Nothing in this Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act.

3. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying this Convention.

4. This Convention shall not apply to persons entitled to any special tax benefit under the Sri Lanka Resident Guest Scheme so far as the Scheme has not been modified since its entry into force or has been modified only in minor respects so as not to affect its general character or to persons entitled to any special tax benefit under any similar scheme enacted by Sri Lanka in addition to or in place of that scheme or under any similar scheme enacted by Canada.

## VII. FINAL PROVISIONS

### ARTICLE 29

#### *Entry into Force*

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Colombo.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect:

(a) In Canada—

(i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of January in the calendar year in which the exchange of instruments of ratification takes place; and

(ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the calendar year in which the exchange of instruments of ratification takes place;

(b) In Sri Lanka—